

**BUENAVISTA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
CORPORATE FUND
AS AT FEBRUARY 29, 2020**

2020

ASSETS**Current Assets**

Cash and Cash Equivalents	25,117,373.23
Cash on Hand	88,012.86
Cash-Collecting Officers	83,012.86
Petty Cash	5,000.00
Cash in Bank-Local Currency	25,029,360.37
Cash in Bank-Local Currency, Current Account	24,979,200.02
Cash in Bank-Local Currency, Savings Account	50,160.35
Receivables	1,053,291.35
Loans & Receivable Accounts	913,246.17
Accounts Receivable	934,783.30
<i>Allowance for Impairment - Accounts Receivable</i>	(21,537.13)
Net Value-Accounts Receivable	913,246.17
Other Receivables	140,045.18
Receivables-Disallowances/Charges	4,616.18
Due from Officers and Employees	-
Other Receivables	135,429.00
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	135,429.00
Inventories	5,489,307.02
Inventory Held for Sale	383,550.22
Merchandise Inventory	383,550.22
<i>Allowance for Impairment-Merchandise Inventory</i>	-
Net Value-Merchandise Inventory	383,550.22
Inventory Held for Consumption	5,105,756.80
Office Supplies Inventory	385,597.34
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	385,597.34
Chemical & Filtering Supplies Inventory	130,150.25
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>	-
Net Value-Chemical & Filtering Supplies Inventory	130,150.25
Construction Materials Inventory	3,699,767.32
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	3,699,767.32
Other Supplies & Materials Inventory	890,241.89
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	890,241.89
Other Current Assets	778,974.19
Advances	677,363.66
Advances to Officers and Employees	-
Advances to Contractors	677,363.66

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Prepayments	<u>101,610.53</u>
Prepaid Insurance	77,991.53
Other Prepayments	<u>23,619.00</u>
Total Current Assets	<u>32,438,945.79</u>
Non-Current Assets	
Other Investments	<u>5,634,187.35</u>
Sinking Fund	<u>5,634,187.35</u>
Sinking Fund	<u>5,634,187.35</u>
Property, Plant and Equipment	<u>34,984,964.15</u>
Land	<u>1,891,047.00</u>
Land	<u>1,891,047.00</u>
Accumulated Depreciation Losses-Land	<u>-</u>
Net Value-Land	<u>1,891,047.00</u>
Land Improvements	<u>84,534.43</u>
Other Land Improvements	<u>298,175.45</u>
Accumulated Depreciation-Other Land Improvements	<u>(213,641.02)</u>
Net Value-Other Land Improvements	<u>84,534.43</u>
Infrastructure Assets	<u>18,029,192.96</u>
Plant-Utility Plant in Service (UPIS)	<u>38,325,443.24</u>
Accumulated Depreciation-Plant (UPIS)	<u>(20,296,250.28)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>18,029,192.96</u>
Building and Other Structures	<u>2,763,952.86</u>
Buildings	<u>4,794,009.45</u>
Accumulated Depreciation-Buildings	<u>(2,030,056.59)</u>
Net Value-Buildings	<u>2,763,952.86</u>
Machinery and Equipment	<u>4,686,502.32</u>
Office Equipment	<u>1,282,173.00</u>
Accumulated Depreciation-Office Equipment	<u>(632,060.14)</u>
Net Value-Office Equipment	<u>650,112.86</u>
Information & Communication Technology Equipment (ICTE)	<u>911,816.00</u>
Accumulated Depreciation-ICTE	<u>(638,510.27)</u>
Net Value-Information & Communication Technology Equipment	<u>273,305.73</u>
Other Machinery and Equipment	<u>9,715,886.87</u>
Accumulated Depreciation-Other Machinery and Equipment	<u>(5,952,803.14)</u>
Net Value-Other Machinery and Equipment	<u>3,763,083.73</u>
Transportation Equipment	<u>1,485,331.19</u>
Motor Vehicles	<u>3,097,860.51</u>
Accumulated Depreciation-Motor Vehicles	<u>(1,612,529.32)</u>
Net Value-Motor Vehicles	<u>1,485,331.19</u>
Furniture, Fixtures and Books	<u>8,061.70</u>
Furniture and Fixtures	<u>80,617.00</u>
Accumulated Depreciation-Furniture & Fixtures	<u>(72,555.30)</u>
Net Value-Furniture & Fixtures	<u>8,061.70</u>

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Construction in Progress	<u>6,036,341.69</u>
Construction in Progress-Infrastructure Assets	5,853,050.32
Construction in Progress-Buildings & Other Structures	183,291.37
Other Non-Current Assets	<u>2,065,057.87</u>
Deposits	<u>155,370.11</u>
Guaranty Deposits	155,370.11
Restricted Fund	<u>1,765,976.53</u>
Restricted Fund	1,765,976.53
Other Assets	<u>143,711.23</u>
Other Assets	143,711.23
Accumulated Impairment Losses-Other Assets	-
Net Value-Other Assets	<u>143,711.23</u>
Intangible Assets	<u>148,499.00</u>
Computer Software	<u>148,499.00</u>
Computer Software	148,499.00
Accumulated Impairment Losses-Computer Software	-
Net Value-Computer Software	<u>148,499.00</u>
Total Non-Current Assets	<u>42,832,708.37</u>
Total Assets	<u>75,271,654.16</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>2,534,087.20</u>
Payables	<u>530,918.20</u>
Accounts Payable	530,918.20
Other Financial Liabilities	<u>2,003,169.00</u>
Current Portion of Long Term Debt	2,003,169.00
Inter-Agency Payables	<u>484,841.55</u>
Inter-Agency Payables	<u>484,841.55</u>
Due to BIR	181,561.63
Due to GSIS	226,629.79
Due to Pag-Ibig	57,436.19
Due to Philhealth	19,213.94
Trust Liabilities	<u>215,000.00</u>
Trust Liabilities	<u>215,000.00</u>
Guaranty/Security Deposits Payable	215,000.00
Deferred Credits/Unearned Income	<u>2,954.40</u>
Deferred Credits	<u>2,954.40</u>
Other Deferred Credits	2,954.40


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Other Payables	<u>13,536.00</u>
Other Payables	<u>13,536.00</u>
Other Payables	13,536.00
Total Current Liabilities	<u>3,250,419.15</u>
Non-Current Liabilities	
Financial Liabilities	<u>10,601,184.79</u>
Bills/Bonds/Loans Payable	<u>10,601,184.79</u>
Loans Payable-Domestic	10,601,184.79
Provisions	<u>3,649,773.36</u>
Provisions	<u>3,649,773.36</u>
Leave Benefits Payable	3,649,773.36
Total Non-Current Liabilities	<u>14,250,958.15</u>
Total Liabilities	<u>17,501,377.30</u>
EQUITY	
Government Equity	<u>6,052,829.20</u>
Government Equity	<u>6,052,829.20</u>
Government Equity	6,052,829.20
Contributed Capital	-
Retained Earnings/(Deficit)	<u>51,717,447.66</u>
Retained Earnings/(Deficit)	<u>51,717,447.66</u>
Retained Earnings/(Deficit)	51,717,447.66
Total Equity	<u>57,770,276.86</u>
Total Liabilities and Equity	<u>75,271,654.16</u>

Prepared by:


JANETTE R. ALOYON
 Division Manager C

Approved by:


ELISA B. ALIBAY
 General Manager C